

CITY OF ANNAPOLIS, MARYLAND

Exhibit A-2

GENERAL FUND

SCHEDULE OF EXPENDITURES AND ENCUMBRANCES COMPARED TO BUDGET

(Budget Basis)

Year Ended June 30, 2002

With Comparative Actual Amounts for Year Ended June 30, 2001

	2002		Variance -	2001
	Budget as revised	Actual	favorable (unfavorable)	Actual
General Government				
Boards and commissions				
Salaries	\$ 16,600	9,554	7,046	6,386
Employee benefits	1,200	2,310	(1,110)	218
Materials and supplies	79,240	68,088	11,152	65,940
Total boards and commissions	97,040	79,952	17,088	72,544
Mayor and aldermen				
Salaries	561,931	573,113	(11,182)	507,062
Employee benefits	121,220	109,549	11,671	106,424
Materials and supplies	358,740	333,736	25,004	107,799
Utilities	7,900	9,011	(1,111)	7,827
Repair and maintenance	890	550	340	-
Total mayor and aldermen	1,050,681	1,025,959	24,722	729,112
Finance				
Salaries	1,076,622	1,115,480	(38,858)	984,813
Employee benefits	329,200	301,207	27,993	294,853
Materials and supplies	57,880	67,632	(9,752)	65,555
Utilities	9,100	13,143	(4,043)	11,044
Contractual services	300,310	292,783	7,527	257,457
Repair and maintenance	87,000	81,076	5,924	83,440
Capital outlay	-	-	-	-
Total finance	1,860,112	1,871,321	(11,209)	1,697,162
Office of law				
Salaries	177,800	190,962	(13,162)	169,672
Employee benefits	56,030	58,818	(2,788)	50,466
Materials and supplies	21,370	19,996	1,374	14,039
Utilities	1,000	985	15	962
Contractual services	76,000	76,753	(753)	75,741
Total office of law	332,200	347,514	(15,314)	310,880
Personnel				
Salaries	293,758	310,140	(16,382)	266,410
Employee benefits	69,730	65,363	4,367	53,785
Materials and supplies	117,070	107,312	9,758	116,614
Utilities	3,600	3,490	110	3,115
Contractual services	73,000	73,140	(140)	74,056
Repair and maintenance	200	-	200	92
Total personnel	557,358	559,445	(2,087)	514,072

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Year Ended June 30, 2002

With Comparative Actual Amounts for Year Ended June 30, 2001

	2002		Variance - favorable (unfavorable)	2001
	Budget as revised	Actual		Actual
Planning and zoning				
Salaries	\$ 698,764	745,616	(46,852)	561,880
Employee benefits	198,530	190,680	7,850	155,959
Materials and supplies	68,770	100,863	(32,093)	81,503
Utilities	3,600	4,176	(576)	3,978
Contractual services	304,340	250,282	54,058	226,818
Repair and maintenance	600	-	600	125
Capital Outlay	-	-	-	977
Total planning and zoning	<u>1,274,604</u>	<u>1,291,617</u>	<u>(17,013)</u>	<u>1,031,240</u>
Central Services				
Salaries	260,705	282,570	(21,865)	254,370
Employee benefits	80,830	72,867	7,963	68,458
Non-salary insurance	4,300	3,733	567	9,533
Materials and supplies	23,590	19,492	4,098	22,824
Utilities	67,000	50,658	16,342	66,409
Contractual services	231,250	245,413	(14,163)	339,431
Repair and maintenance	249,030	220,021	29,009	210,530
Total central services	<u>916,705</u>	<u>894,754</u>	<u>21,951</u>	<u>971,555</u>
Miscellaneous				
Miscellaneous expenses	50,660	64,570	(13,910)	57,565
Non-salary insurance	7,800	6,764	1,036	17,276
Grants and contributions	492,590	531,012	(38,422)	432,782
Parking fees - city employees	87,000	87,000	-	93,600
Uncollectible balances	-	100,959	(100,959)	104,755
Total miscellaneous	<u>638,050</u>	<u>790,305</u>	<u>(152,255)</u>	<u>705,978</u>
Total general government	<u>6,726,750</u>	<u>6,860,867</u>	<u>(134,117)</u>	<u>6,032,543</u>
Public safety				
Police				
Salaries	7,931,397	7,806,570	124,827	7,281,243
Employee benefits	2,108,030	2,078,047	29,983	1,851,099
Non-salary insurance	32,300	28,036	4,264	71,604
Materials and supplies	753,078	361,789	391,289	403,926
Utilities	96,000	86,455	9,545	117,589
Contractual services	217,814	193,250	24,564	250,634
Repair and maintenance	194,850	161,995	32,855	165,314
Capital outlay	26,650	22,498	4,152	178,946
Total police	<u>11,360,119</u>	<u>10,738,640</u>	<u>621,479</u>	<u>10,320,355</u>

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(Budget Basis)

Year Ended June 30, 2002

With Comparative Actual Amounts for Year Ended June 30, 2001

	2002		Variance - favorable (unfavorable)	2001
	Budget as revised	Actual		Actual
Fire				
Salaries	\$ 5,101,096	5,399,675	(298,579)	4,814,880
Employee benefits	1,378,850	1,389,482	(10,632)	1,187,408
Non-salary insurance	19,600	17,003	2,597	43,426
Materials and supplies	427,205	402,066	25,139	229,492
Utilities	81,230	79,379	1,851	95,112
Contractual services	99,790	82,922	16,868	75,191
Repair and maintenance	182,720	177,493	5,227	133,869
Capital Outlay	160,350	158,723	1,627	105,191
Total fire	<u>7,450,841</u>	<u>7,706,743</u>	<u>(255,902)</u>	<u>6,684,569</u>
Inspections and permits				
Salaries	766,211	769,067	(2,856)	742,048
Employee benefits	251,900	220,473	31,427	215,022
Non-salary insurance	2,300	1,990	310	5,083
Materials and supplies	54,080	54,616	(536)	39,127
Utilities	3,800	4,099	(299)	4,471
Contractual services	191,980	150,796	41,184	132,530
Repair and maintenance	1,600	1,769	(169)	4,106
Capital Outlay	-	-	-	1,848
Total inspections and permits	<u>1,271,871</u>	<u>1,202,810</u>	<u>69,061</u>	<u>1,144,235</u>
Total public safety	<u>20,082,831</u>	<u>19,648,193</u>	<u>434,638</u>	<u>18,149,159</u>
Public works				
Bureau of administration				
Salaries	246,997	277,749	(30,752)	241,380
Employee benefits	67,760	78,677	(10,917)	59,662
Non-salary insurance	1,200	990	210	2,528
Materials and supplies	13,870	10,870	3,000	20,148
Utilities	3,370	3,080	290	3,280
Repair and maintenance	1,200	1,498	(298)	1,417
Contract Services	2,410	2,353	57	1,180
Capital Outlay	-	-	-	-
Total bureau of administration	<u>336,807</u>	<u>375,217</u>	<u>(38,410)</u>	<u>329,595</u>
Engineering and construction				
Salaries	491,586	473,459	18,127	410,783
Employee benefits	131,110	132,751	(1,641)	116,557
Non-salary insurance	1,600	7,032	(5,432)	3,476
Materials and supplies	28,630	21,440	7,190	21,865
Contractual services	1,238,930	1,154,095	84,835	705,557
Repair and maintenance	5,000	976	4,024	3,847
Capital Outlay	14,550	13,583	967	11,550
Total engineering and construct	<u>1,911,406</u>	<u>1,803,336</u>	<u>108,070</u>	<u>1,273,635</u>

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(Budget Basis)

Year Ended June 30, 2002

With Comparative Actual Amounts for Year Ended June 30, 2001

	2002		Variance - favorable (unfavorable)	2001
	Budget as revised	Actual		Actual
Roadways				
Salaries	\$ 670,770	605,403	65,367	585,263
Employee benefits	214,670	224,701	(10,031)	185,509
Non-salary insurance	6,600	-	6,600	14,484
Materials and supplies	152,100	101,255	50,845	118,234
Utilities	428,900	458,691	(29,791)	460,991
Contractual services	65,770	61,195	4,575	70,889
Repair and maintenance	172,980	139,179	33,801	114,532
Capital outlay	-	-	-	15,004
Total roadways	<u>1,711,790</u>	<u>1,590,424</u>	<u>121,366</u>	<u>1,564,906</u>
Traffic Control				
Salaries	105,889	112,616	(6,727)	103,970
Employee benefits	37,890	34,047	3,843	31,608
Materials and supplies	42,100	(3,546)	45,646	53,773
Contractual services	18,380	18,358	22	13,384
Repair and maintenance	19,660	19,695	(35)	20,099
Total traffic control	<u>223,919</u>	<u>181,170</u>	<u>42,749</u>	<u>222,834</u>
Snow and ice removal				
Salaries	36,140	5,843	30,297	13,920
Employee benefits	3,940	5,070	(1,130)	2,692
Materials and supplies	20,880	11,087	9,793	26,331
Contractual services	22,970	795	22,175	500
Repair and maintenance	5,950	3,849	2,101	11,614
Capital Outlay	-	-	-	-
Total snow and ice removal	<u>89,880</u>	<u>26,644</u>	<u>63,236</u>	<u>55,057</u>
Street sanitation				
Salaries	436,670	460,760	(24,090)	415,478
Employee benefits	171,010	145,816	25,194	134,385
Materials and supplies	37,580	33,851	3,729	32,325
Repair and maintenance	18,090	18,012	78	28,282
Contractual services	650	648	2	7,700
Capital Outlay	-	-	-	-
Total street sanitation	<u>664,000</u>	<u>659,087</u>	<u>4,913</u>	<u>618,170</u>
Garage				
Salaries	217,982	220,702	(2,720)	211,233
Employee benefits	79,600	76,499	3,101	66,798
Non-salary insurance	2,000	1,701	299	4,345
Materials and supplies	21,790	18,503	3,287	18,540
Utilities	33,390	38,600	(5,210)	47,709
Contractual services	15,150	14,506	644	14,222
Repair and maintenance	13,430	8,754	4,676	22,198
Capital outlay	11,650	11,655	(5)	19,055
Total garage	<u>394,992</u>	<u>390,920</u>	<u>4,072</u>	<u>404,100</u>
Total public works	<u>5,332,794</u>	<u>5,026,798</u>	<u>305,996</u>	<u>4,468,297</u>

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Year Ended June 30, 2002

With Comparative Actual Amounts for Year Ended June 30, 2001

	2002		Variance - favorable (unfavorable)	2001
	Budget as revised	Actual		Actual
Community services				
Recreation and parks				
Salaries	\$ 1,296,135	1,360,979	(64,844)	1,176,753
Employee benefits	307,070	298,478	8,592	266,774
Non-salary insurance	6,500	5,620	880	14,352
Materials and supplies	227,460	214,546	12,914	127,686
Utilities	105,000	82,526	22,474	124,769
Contractual services	201,160	196,156	5,004	130,771
Repair and maintenance	239,720	233,387	6,333	142,380
Capital Outlay	20,870	18,445	2,425	23,155
Total recreation and parks	<u>2,403,915</u>	<u>2,410,137</u>	<u>(6,222)</u>	<u>2,006,640</u>
Community assistance programs				
Special projects	200	158	42	182
Total community services	<u>2,404,115</u>	<u>2,410,295</u>	<u>(6,180)</u>	<u>2,006,822</u>
Miscellaneous general				
Debt service				
Bond principal	1,363,670	1,363,674	(4)	1,306,655
Bond interest	678,560	660,276	18,284	724,985
Capital lease principal	-	-	-	20,841
Capital lease interest	-	-	-	194
Other debt principal	6,250	6,250	-	271,327
Other debt interest	-	-	-	105
Total debt service	<u>2,048,480</u>	<u>2,030,200</u>	<u>18,280</u>	<u>2,324,107</u>
Other				
Operating subsidies to enterprise funds and transfers to capital projec	6,178,440	6,145,442	32,998	2,348,000
Interfund allocations	<u>(2,429,830)</u>	<u>(2,296,236)</u>	<u>(133,594)</u>	<u>(2,436,186)</u>
Total other	<u>3,748,610</u>	<u>3,849,206</u>	<u>(100,596)</u>	<u>(88,186)</u>
Total miscellaneous general	<u>5,797,090</u>	<u>5,879,406</u>	<u>(82,316)</u>	<u>2,235,921</u>
Total expenditures and encumb:\$	<u>40,343,580</u>	<u>39,825,559</u>	<u>518,021</u>	<u>32,892,742</u>